

SOE 06 2522-10

3/30/10



ANNUAL FINANCIAL REPORT

53A-3-303

Utah School Districts

For Fiscal Year Ending
June 30, 2010

☒ BUDGET 53A-19-101

Date of Hearing

Date of Adoption

OCT .4 2010

☐ ACTUAL 53A-3-404

Last Date Budget Amended by Board

13 Iron

Entity

Kent F. Peterson

6/22/10

Prepared by

Date

kent.peterson@ironmail.org

email address

I certify that the data contained in this report
are true and correct to the best of my knowledge.

Kent F. Peterson
Signature of Business Administrator:

7/15/10
Date

Return the **Budget** report (paper copy to Auditor, electronic to Von)
by **July 15 (Aug 15)** to:

1. Utah State Auditor
c/o Kent Godfrey
Utah State Capitol Complex
East Office Building, Suite E310
Salt Lake City, Utah 84114
2. School Finance & Statistics
Von Hortin
von.hortin@schools.utah.gov

Return the **Actual** report by **October 1** to:

1. School Finance & Statistics
Von Hortin
von.hortin@schools.utah.gov
2. Utah State Auditor
c/o Kent Godfrey
Utah State Capitol Complex
East Office Building, Suite E310
Salt Lake City, Utah 84114

Date Received @ USOE

ANNUAL FINANCIAL REPORT

7/15/10

13 Iron				
10 GENERAL FUND	ACTUAL FY 2009	FINAL BUDGET FY 2010	ACTUAL FY 2010	ORIGINAL BUDGET FY 2011

REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1100 Property Taxes	9,770,378	10,214,195	-	10,164,406
1200 Local Governmental Units Other Than LEAs				
1310 Tuition From Pupils or Parents	44,114	28,145		100,000
1320 Tuition from Other LEAs Within the State				
1330 Tuition From Other LEAs Outside the State				
1410 Transportation Fees From Pupils or Parents				
1420 Transportation Fees From Other LEAs Within the State				
1430 Transportation Fees From Other LEAs Outside the State				
1500 Earnings on Investments	519,319	131,944		400,000
1700 Student Activities				
1900 Other Revenues From Local Sources	297,105	289,158		250,000
1910 Rentals				
1920 Contributions and Donations from Private Sources/Foundation				
1940 Textbooks (Sales and Rentals)				
1950 Other Revenues From Other School Districts	226,379	200,810		175,000
1960 Other Revenues from Other Local Governments				
1980 Refunds of Prior Year Expenditures				
1990 Miscellaneous				
TOTAL REVENUES FROM LOCAL SOURCES	10,857,295	10,864,252	-	11,089,406

ANNUAL FINANCIAL REPORT

7/15/10

13 Iron 10 GENERAL FUND		ACTUAL FY 2009	FINAL BUDGET FY 2010	ACTUAL FY 2010	ORIGINAL BUDGET FY 2011
3000 REVENUES FROM STATE SOURCES					
Minimum School Programs					
Regular Basic Programs					
3010	Regular School Program K-12	17,229,814	20,094,482		20,887,874
3015	Necessary Existent Small Schools	320,545	356,286		374,518
3020	Professional Staff	1,812,559	1,872,477		1,873,783
3025	Administrative Costs	123,696			
Restricted Basic Programs					
3105	Special Education -- Add-On	3,022,705	3,088,772		2,979,429
3110	Special Education -- Self-Contained	412,892	340,909		429,071
3120	Extended Year Program -- Severely Disabled	15,871	15,621		15,884
3125	Special Education -- State Programs	80,354	75,735		65,000
3155	Career & Technology Ed -- Add-On	994,927	1,117,781		1,086,492
3160	Career & Technology Ed-- Set-Aside	32,047			
3230	Class Size Reduction (State Funds)	1,396,770	1,323,569		1,311,391
TOTAL BASIC SCHOOL PROGRAM GENERATED		25,442,180	28,285,632	-	29,023,442
Other Minimum School Programs					
3211	Gifted and Talented	37,493	29,251		27,931
3212	Advanced Placement	14,832	11,470		11,234
3213	Concurrent Enrollment	66,568	28,542		28,542
3215	At-Risk -- Student Program	123,293	112,930		108,464
3218	At-Risk -- Homeless and Minority	21,988	19,118		20,000
3219	At-Risk -- MESA				
3220	At-Risk -- Gang Prevention				
3221	At-Risk -- Youth-in-Custody	655,134	595,777		589,620
3636	English Language Learner Family Literacy Centers				
3640	Extended Day Kindergarten				
3762	Instructional Technology				
3270	Interventions for Student Success Block Grant	265,032	202,719		198,922
3405	Social Security and Retirement	5,570,588	2,491,136		-
3415	Pupil Transportation	1,720,967	1,519,910		1,337,710
3423	Out-of-State Tuition				
3466	Highly Impacted Schools				
3471	Guarantee on Transportation Levy				
3520	School Land Trust Program	459,187	389,520		389,520
3521	Electronic High School				
3555	Voted Leeway	139,812			65,979
3560	Board Leeway	69,906			33,457
3805	K-3 Reading Achievement	164,583	196,339		203,397
3522	Job Enhancement				
	Other State Sources MSP	1,493,474			3,312,007
TOTAL MINIMUM SCHOOL PROGRAM GENERATED		36,245,037	33,882,344	-	35,350,225
Less Basic Local Levy		5,481,337	5,774,676		5,034,325
TOTAL STATE SUPPORT AMOUNT		30,763,700	28,107,668	-	30,315,900
Other State Sources					
3700	Other Revenues From State Sources (Non-MSP)	15,056	15,000		
3710	Driver Education (State Driver Training Tax)	81,710	78,000		80,000
3810	Library Books & Electronic Resources				
3866	Charter School Startup (New in FY06)				
3800	Supplementals / Other Bills	3,116,737	2,966,042		2,777,400
3900	Revenues From Other State Agencies		49,800		15,000
TOTAL REVENUES FROM STATE SOURCES		33,977,203	31,216,510	-	33,188,300

ANNUAL FINANCIAL REPORT

7/15/10

13 Iron 10 GENERAL FUND		ACTUAL FY 2009	FINAL BUDGET FY 2010	ACTUAL FY 2010	ORIGINAL BUDGET FY 2011
<u>4000 REVENUES FROM FEDERAL SOURCES</u>					
4101	Impact Aid (Title VII)				
4190	Other Unrestricted Revenue Direct From Federal				
4200	Unrestricted Federal Revenue Through State				
4300	Restricted Revenue Direct From Federal				170,000
4500	Restricted Federal Through State	73,300	66,557		50,000
4520	Programs for the Disabled (IDEA)	1,459,932	1,489,366		1,600,000
4530	Career & Technology Education		254,727		
46XX	ARRA Programs		1,124,481		
4600	Other Restricted Federal Through State	3,272,507	1,752,667		
4700	Federal Received Through Other Agencies	246,030	498,399		440,000
4800	No Child Left Behind (NCLB)	1,874,980	2,146,428		1,800,000
4810	Federal Forest Service (in Lieu of Tax)	49,835			40,000
TOTAL REVENUES FROM FEDERAL SOURCES		6,976,584	7,332,625	-	4,100,000
TOTAL REVENUES, 10 GENERAL FUND		51,811,082	49,413,387	-	48,377,706

ANNUAL FINANCIAL REPORT

7/15/10

13 Iron 10 GENERAL FUND	ACTUAL FY 2009	FINAL BUDGET FY 2010	ACTUAL FY 2010	ORIGINAL BUDGET FY 2011
----------------------------	-------------------	----------------------------	-------------------	-------------------------------

EXPENDITURES

1000 INSTRUCTION				
131 Salaries - Teachers	20,009,264	19,483,068		18,652,654
132 Salaries - Substitute Teachers	204,407	212,918		250,000
161 Salaries - Teacher Aides and Paraprofessionals	3,366,056	3,399,216		3,303,098
100 Salaries - All Other				
Total Salaries (100)	23,579,727	23,095,202	-	22,205,752
210 Retirement	3,265,005	3,170,771		3,435,797
220 Social Security	1,785,625	1,726,883		1,661,066
240 Insurance (Health/Dental/Life)	4,328,473	4,538,821		4,601,968
200 Other Benefits	174,999	177,136		225,390
Total Benefits (200)	9,554,102	9,613,611	-	9,924,221
300 Purchased Professional and Technical Services	147,282	109,174		275,000
400 Purchased Property Services				
500 Other Purchased Services	781	1,065		5,000
561 Tuition to Other School Districts Within the State				
562 Tuition to Other School Districts Outside the State				
563 Tuition to Private Schools				
564 Tuition to Educational Service Agencies Within the State				
565 Tuition to Educational Service Agencies Outside the State				
566 Tuition to Charter Schools				
567 Tuition to School Districts for Voucher Payments				
569 Tuition--Other				
Total Other Purchased Services (500)	781	1,065	-	5,000
600 Supplies	636,954	757,902		575,000
641 Textbooks	289,789	312,651		325,000
Total Supplies (600)	926,743	1,070,553	-	900,000
700 Property (Instructional Equipment)	170,187	570,283		250,000
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	-	-	-	-
TOTAL INSTRUCTION (1000)	34,378,822	34,459,888	-	33,559,973
2000 SUPPORT SERVICES				
2100 SUPPORT SERVICES - STUDENTS				
141 Salaries - Attendance and Social Work Personnel				
142 Salaries - Guidance Personnel	673,018	661,610		702,700
143 Salaries - Health Services Personnel	119,852	122,572		140,707
144 Salaries - Psychological Personnel	90,016	90,670		133,077
152 Salaries - Secretarial and Clerical	63,676	62,669		62,380
100 Salaries - All Other				
Total Salaries (100)	946,562	937,521	-	1,038,864
210 Retirement	148,937	147,572		185,126
220 Social Security	72,010	70,554		79,473
240 Insurance (Health/Dental/Life)	164,397	174,209		207,442
200 Other Benefits	10,474	10,474		
Total Benefits (200)	395,818	402,809	-	472,041
300 Purchased Professional and Technical Services	124,525	136,348		350,000
400 Purchased Property Services				
500 Other Purchased Services	6,191	4,484		7,000
591 Services Purchased From Another District Within the State				
592 Services Purchased From Another District Outside the State				
Total Other Purchased Services (500)	6,191	4,484	-	7,000
600 Supplies	16,266	15,001		25,000
700 Property		2,201		5,000
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	-	-	-	-
TOTAL STUDENTS (2100)	1,489,362	1,498,364	-	1,897,905

ANNUAL FINANCIAL REPORT

7/15/10

13 Iron 10 GENERAL FUND		ACTUAL FY 2009	FINAL BUDGET FY 2010	ACTUAL FY 2010	ORIGINAL BUDGET FY 2011
2200 SUPPORT SERVICES - INSTRUCTIONAL STAFF					
115	Salaries - Supervisors & Directors	298,775	288,132		287,046
133	Salaries - Sabbatical Leave				
145	Salaries - Media Personnel - Certificated	164,580	165,397		110,284
152	Salaries - Secretarial and Clerical	66,193	65,939		58,071
162	Salaries - Media Personnel - Noncertificated.	218,200	212,848		197,563
100	Salaries - All Other	52,232	52,868		
	Total Salaries (100)	799,980	785,184	-	652,964
210	Retirement	126,642	127,957		110,901
220	Social Security	64,644	62,627		49,952
240	Insurance (Health/Dental/Life)	92,859	86,652		77,345
200	Other Benefits	33,176	16,796		10,900
	Total Benefits (200)	317,321	294,032	-	249,098
300	Purchased Professional and Technical Services	162,463	147,895		325,000
400	Purchased Property Services				
500	Other Purchased Services	136,311	115,805		170,000
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	136,311	115,805	-	170,000
600	Supplies	31,154	31,343		50,000
644	Library Books	68,527	99,580		110,000
650	Periodicals	10,253	7,490		12,000
660	Audio Visual Materials	4,517	2,933		15,000
	Total Supplies (600)	114,451	141,346	-	187,000
700	Property	55,597	6,491		25,000
800	Other Objects				
810	Dues and Fees				
	Total Other Objects (800)	-	-	-	-
TOTAL INSTRUCTIONAL STAFF (2200)		1,586,123	1,490,753	-	1,609,062
2300 SUPPORT SERVICES - DISTRICT ADMINISTRATION					
110	Salaries - District Board and Administration	178,792	170,641		170,641
115	Salaries - Supervisors and Directors				
152	Salaries - Secretarial and Clerical	19,642	19,598		19,887
100	Salaries - All Other				
	Total Salaries (100)	198,434	190,239	-	190,528
210	Retirement	28,364	27,548		22,018
220	Social Security	13,476	12,885		14,575
240	Insurance (Health/Dental/Life)	57,550	56,056		69,965
200	Other Benefits				
	Total Benefits (200)	99,390	96,489	-	106,558
300	Purchased Professional and Technical Services	38,250	26,360		25,000
400	Purchased Property Services				
500	Other Purchased Services	91,647	86,583		115,000
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	91,647	86,583	-	115,000
600	Supplies	4,576	5,299		4,000
700	Property				
800	Other Objects				
810	Dues and Fees				
	Total Other Objects (800)	-	-	-	-
TOTAL DISTRICT ADMINISTRATION (2300)		432,297	404,970	-	441,086

ANNUAL FINANCIAL REPORT

7/15/10

13 Iron 10 GENERAL FUND		ACTUAL FY 2009	FINAL BUDGET FY 2010	ACTUAL FY 2010	ORIGINAL BUDGET FY 2011
2400 SUPPORT SERVICES - SCHOOL ADMINISTRATION					
121	Salaries - Principals and Assistants	1,494,127	1,462,024		1,430,421
152	Salaries - Secretarial and Clerical	713,121	700,748		760,568
100	Salaries - All Other				
	Total Salaries (100)	2,207,248	2,162,772	-	2,190,989
210	Retirement	336,705	330,212		367,287
220	Social Security	169,998	165,260		171,167
240	Insurance (Health/Dental/Life)	418,503	431,465		472,777
200	Other Benefits	64,836	78,467		46,488
	Total Benefits (200)	990,042	1,005,404	-	1,057,719
300	Purchased Professional and Technical Services		1,951		
400	Purchased Property Services				
500	Other Purchased Services	31,171	32,400		50,000
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	31,171	32,400	-	50,000
600	Supplies	9,297	17,550		25,000
700	Property				
800	Other Objects				
810	Dues and Fees				
	Total Other Objects (800)	-	-	-	-
TOTAL SCHOOL ADMINISTRATION (2400)		3,237,758	3,220,077	-	3,323,708
2500 SUPPORT SERVICES - CENTRAL					
100	Salaries	720,677	725,046		705,753
210	Retirement	111,397	113,773		121,123
220	Social Security	53,586	53,558		53,990
240	Insurance (Health/Dental/Life)	139,893	160,273		160,250
200	Other Benefits				
	Total Benefits (200)	304,876	327,604	-	335,363
300	Purchased Professional and Technical Services	5,658	9,360		5,000
400	Purchased Property Services				
500	Other Purchased Services	20,190	16,062		22,500
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	20,190	16,062	-	22,500
600	Supplies	11,800	10,024		15,000
700	Property				
800	Other Objects				
810	Dues and Fees				
	Total Other Objects (800)	-	-	-	-
TOTAL CENTRAL (2500)		1,063,201	1,088,096	-	1,083,616
2600 SUPPORT SERVICES - OPERATION AND MAINTENANCE OF FACILITIES					
180	Salaries - Operation and Maintenance	2,213,796	2,086,547		2,083,677
100	Salaries - All Other				
	Total Salaries (100)	2,213,796	2,086,547	-	2,083,677
210	Retirement	328,410	310,493		351,038
220	Social Security	166,166	154,939		160,828
240	Insurance (Health/Dental/Life)	656,016	641,133		670,850
200	Other Benefits	12,439	20,783		18,649
	Total Benefits (200)	1,163,031	1,127,348	-	1,201,365
300	Purchased Professional and Technical Services	76,407	83,911		115,000
400	Purchased Property Services	362,117	391,011		425,000
500	Other Purchased Services	198,179	220,339		225,000
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	198,179	220,339	-	225,000
600	Supplies	1,515,746	1,614,268		1,550,000
700	Property	9,155	2,288		10,000
800	Other Objects				
810	Dues and Fees				
	Total Other Objects (800)	-	-	-	-
TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)		5,538,431	5,525,712	-	5,610,042

ANNUAL FINANCIAL REPORT

7/15/10

13 Iron 10 GENERAL FUND		ACTUAL FY 2009	FINAL BUDGET FY 2010	ACTUAL FY 2010	ORIGINAL BUDGET FY 2011
2700 SUPPORT SERVICES - STUDENT TRANSPORTATION					
152	Salaries - Secretarial and Clerical	63,355	62,659		61,371
171	Salaries - Supervisors	61,105	60,035		60,035
172	Salaries - Bus Drivers	857,901	843,011		1,039,259
173	Salaries - Mechanics and Other Garage Employees	184,063	179,245		223,608
174	Salaries - Other (Trainers, etc.)	40,828	40,186		40,599
	Total Salaries (100)	1,207,252	1,185,136	-	1,424,872
210	Retirement	137,953	132,763		193,593
220	Social Security	92,310	90,250		109,003
240	Insurance (Health / Accident / Life)	170,246	149,656		158,662
200	Other Benefits	4,514	4,517		
	Total Benefits (200)	405,023	377,186	-	461,258
400	Purchased Property Services	37,014	36,468		40,000
511	Services from Other LEAs (In State)				
512	Services from Other LEAs (Out of State)				
513	Commercial				
514	Student Allowance	35,121	34,151		40,000
515	Payments in Lieu of Transportation - Subsistence				
516	Payments of Mileage in Lieu of Bus (Dead Miles)				
521	Property Insurance	6,736	7,282		7,000
522	Liability Insurance	18,714	18,714		20,000
530	Communications (Telephone and Other)	1,759	1,655		2,000
580	Travel / Per Diem	66,182	51,399		70,000
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	128,512	113,201	-	139,000
624	Motor Fuel	265,220	285,848		325,000
625	Natural Gas	9,031	7,129		10,000
626	Electricity	11,259	10,819		12,000
600	Other Supplies	171,331	195,825		175,000
	Total Supplies (600)	456,841	499,621	-	522,000
730	Equipment	1,197	3,262		1,000
732	School Buses	110,985			
	Total Property (700)	112,182	3,262	-	1,000
890	Miscellaneous Expenditures	1,854	729		2,500
891	Training	6,927	8,403		9,000
	Total Other Objects (800)	8,781	9,132	-	11,500
TOTAL STUDENT TRANSPORTATION (2700)		2,355,605	2,224,006	-	2,599,630

ANNUAL FINANCIAL REPORT

7/15/10

13 Iron 10 GENERAL FUND	ACTUAL FY 2009	FINAL BUDGET FY 2010	ACTUAL FY 2010	ORIGINAL BUDGET FY 2011
2900 OTHER SUPPORT SERVICES				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health / Accident / Life)				
200 Other Benefits				
Total Benefits (200)	-	-	-	-
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				
591 Services Purchased From Another District Within the State				
592 Services Purchased From Another District Outside the State				
Total Other Purchased Services (500)	-	-	-	-
600 Supplies				
700 Property				
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	-	-	-	-
TOTAL OTHER SUPPORT (2900)	-	-	-	-
TOTAL SUPPORT SERVICES (2000)	15,702,777	15,451,978	-	16,565,049
5200 DEBT SERVICE (TAX ANTICIPATION NOTES)				
830 Interest				
TOTAL EXPENDITURES, 10 GENERAL FUND	50,081,599	49,911,866	-	50,125,022

OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)				
5200 Transfers In from Other Funds				500,000
5210 Transfers Out to Other Funds				
5300 Proceeds From Sale of Capital Assets				
5400 Loan Proceeds				
5500 Capital Lease Proceeds				
5900 Other Financing Sources (Uses) (Add Explanation)	(1,244,297)	221,500		1,294,166
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	(1,244,297)	221,500	-	1,794,166

ANNUAL FINANCIAL REPORT

7/15/10

13 Iron				
10 GENERAL FUND	ACTUAL	FINAL	ACTUAL	ORIGINAL
	FY 2009	BUDGET	FY 2010	BUDGET
		FY 2010		FY 2011

SUMMARY - 10 GENERAL FUND

REVENUES BY SOURCE				
1000 Total Local	10,857,295	10,864,252	-	11,089,406
3000 Total State	33,977,203	31,216,510	-	33,188,300
4000 Total Federal	6,976,584	7,332,625	-	4,100,000
TOTAL REVENUES	51,811,082	49,413,387	-	48,377,706
EXPENDITURES BY OBJECT				
100 Salaries	31,873,676	31,167,647	-	30,493,399
200 Employee Benefits	13,229,603	13,244,483	-	13,807,623
300 Purchased Professional and Technical Services	554,585	514,999	-	1,095,000
400 Purchased Property Services	399,131	427,479	-	465,000
500 Other Purchased Services	612,982	589,939	-	733,500
600 Supplies	3,055,720	3,373,662	-	3,228,000
700 Property	347,121	584,525	-	291,000
800 Other Objects	8,781	9,132	-	11,500
TOTAL EXPENDITURES	50,081,599	49,911,866	-	50,125,022
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	1,729,483	(498,479)	-	(1,747,316)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	(1,244,297)	221,500	-	1,794,166
NET CHANGE IN FUND BALANCE	485,186	(276,979)	-	46,850
FUND BALANCE - BEGINNING (From Prior Year)	2,184,177	2,669,363	2,392,384	2,392,384
Adjustments to Beginning Fund Balance (Attach Detail)				
FUND BALANCE - ENDING	2,669,363	2,392,384	2,392,384	2,439,234

Explanation (5900 and Adjustment to Beginning Fund Balance)

ANNUAL FINANCIAL REPORT

7/15/10

13 Iron 21 STUDENT ACTIVITY FUND		ACTUAL FY 2009	FINAL BUDGET FY 2010	ACTUAL FY 2010	ORIGINAL BUDGET FY 2011
REVENUES					
1000 REVENUES FROM LOCAL SOURCES					
1310	Tuition from Pupils or Parents				
1320	Tuition from Other LEAs Within the State				
1330	Tuition from Other LEAs Outside the State				
1400	Transportation Fees				
1500	Earnings on Investments	10,906	4,471		10,000
1740	Student Fees	786,381	757,867		800,000
1750	School Vending	58,592	48,712		60,000
1800	Community Services Activities				
1900	Other Revenues From Local Sources	1,559,148	1,636,272		1,500,000
1940	Textbooks (Sales and Rentals)				
TOTAL REVENUES FROM, LOCAL SOURCES		2,415,027	2,447,322	-	2,370,000
3000 REVENUES FROM STATE SOURCES					
3851	Teacher Materials & Supplies				
3520	School Trust Land				
3405	Social Security and Retirement				
3900	Revenues from Other State Agencies				
TOTAL REVENUES FROM STATE SOURCES		-	-	-	-
4000 REVENUES FROM FEDERAL SOURCES					
4900	Other Revenues From Federal Sources				
TOTAL REVENUES FROM FEDERAL SOURCES		-	-	-	-
TOTAL REVENUES, 21 STUDENT ACTIVITY FUND		2,415,027	2,447,322	-	2,370,000

EXPENDITURES

1000 INSTRUCTIONAL					
100	Salaries				
210	Retirement				
220	Social Security				
240	Insurance (Health/Dental/Life)				
200	Other Benefits				
Total Benefits (200)		-	-	-	-
300	Purchased Professional and Technical Services	1,263,487	1,391,428		1,200,000
400	Purchased Property Services	4,183	2,558		6,000
500	Other Purchased Services	283,208	236,639		300,000
600	Supplies	755,160	762,090		897,500
700	Property	68,723	71,945		50,000
800	Other Objects	10,243	7,770		4,000
810	Dues and Fees				
Total Other Objects (800)		10,243	7,770	-	4,000
TOTAL OTHER SERVICES (1000)		2,385,004	2,472,430	-	2,457,500
2000 SUPPORT SERVICES					
100	Salaries				
210	Retirement				
220	Social Security				
240	Insurance (Health/Dental/Life)				
200	Other Benefits				
Total Benefits (200)		-	-	-	-
300	Purchased Professional and Technical Services				
400	Purchased Property Services				
500	Other Purchased Services				
600	Supplies				
700	Property				
800	Other Objects				
810	Dues and Fees				
Total Other Objects (800)		-	-	-	-
TOTAL SUPPORT SERVICES (2000)		-	-	-	-

ANNUAL FINANCIAL REPORT

7/15/10

13 Iron 21 STUDENT ACTIVITY FUND	ACTUAL FY 2009	FINAL BUDGET FY 2010	ACTUAL FY 2010	ORIGINAL BUDGET FY 2011
3300 COMMUNITY SERVICES				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
Total Benefits (200)	-	-	-	-
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				
600 Supplies				
700 Property				
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	-	-	-	-
TOTAL COMMUNITY SERVICES (3300)	-	-	-	-
TOTAL EXPENDITURES, 21 STUDENT ACTIVITY FUND	2,385,004	2,472,430	-	2,457,500

OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)				
5200 Transfers In from Other Funds				
5210 Transfers Out to Other Funds				
5300 Proceeds From Sale of Capital Assets				
5400 Loan Proceeds				
5500 Capital Lease Proceeds				
5900 Other Financing Sources (Uses) (Add Explanation)				
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-

SUMMARY - 21 STUDENT ACTIVITY FUND

REVENUES BY SOURCE				
1000 Total Local	2,415,027	2,447,322	-	2,370,000
3000 Total State	-	-	-	-
4000 Total Federal	-	-	-	-
TOTAL REVENUES	2,415,027	2,447,322	-	2,370,000
EXPENDITURES BY OBJECT				
100 Salaries	-	-	-	-
200 Employee Benefits	-	-	-	-
300 Purchased Professional and Technical Services	1,263,487	1,391,428	-	1,200,000
400 Purchased Property Services	4,183	2,558	-	6,000
500 Other Purchased Services	283,208	236,639	-	300,000
600 Supplies	755,160	762,090	-	897,500
700 Property	68,723	71,945	-	50,000
800 Other Objects	10,243	7,770	-	4,000
TOTAL EXPENDITURES	2,385,004	2,472,430	-	2,457,500
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	30,023	(25,108)	-	(87,500)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-
NET CHANGE IN FUND BALANCE	30,023	(25,108)	-	(87,500)
FUND BALANCE - BEGINNING (From Prior Year)	572,561	602,584	577,476	577,476
Adjustment to Beginning Fund Balance (Add Explanation)				
FUND BALANCE - ENDING	602,584	577,476	577,476	489,976

ANNUAL FINANCIAL REPORT

7/15/10

13 Iron				
21 STUDENT ACTIVITY FUND	ACTUAL FY 2009	FINAL BUDGET FY 2010	ACTUAL FY 2010	ORIGINAL BUDGET FY 2011

Explanation (5900 and Adjustment to Beginning Fund Balance)

ANNUAL FINANCIAL REPORT

7/15/10

13 Iron				
23 NON K-12 PROGRAMS FUND	ACTUAL	FINAL	ACTUAL	ORIGINAL
	FY 2009	BUDGET	FY 2010	BUDGET
		FY 2010		FY 2011

REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1100 Property Taxes	643,293	673,926	-	734,624
1200 Local Governmental Units Other Than LEAs	111,630	116,627		35,000
1310 Tuition from Pupils or Parents	51,640	53,035		35,000
1320 Tuition from Other LEAs Within the State				
1330 Tuition from Other LEAs Outside the State				
1400 Transportation Fees				
1500 Earnings on Investments	7,310			1,500
1800 Community Services Activities	163,921	86,369		150,000
1900 Other Revenues From Local Sources	55,389	51,074		55,000
1940 Textbooks (Sales and Rentals)				
TOTAL REVENUES FROM, LOCAL SOURCES	1,033,183	981,031	-	1,011,124
3000 REVENUES FROM STATE SOURCES				
3115 Preschool-Handicapped	653,037	734,539		777,125
3209 Adult Education	120,607	99,098		86,630
3210 Adult Basic Skills				
3405 Social Security and Retirement	124,038	115,835		100,000
3900 Revenues from Other State Agencies	102,129	112,978		
TOTAL REVENUES FROM STATE SOURCES	999,811	1,062,450	-	963,755
4000 REVENUES FROM FEDERAL SOURCES				
4522 Special Ed - Preschool	59,392	58,511		58,511
4580 Adult Education	62,744	58,740		45,000
4900 Other Revenues From Federal Sources	162,940	128,075		80,000
TOTAL REVENUES FROM FEDERAL SOURCES	285,076	245,326	-	183,511
TOTAL REVENUES, 23 NON K-12 PROGRAMS FUND	2,318,070	2,288,807	-	2,158,390

ANNUAL FINANCIAL REPORT

7/15/10

13 Iron 23 NON K-12 PROGRAMS FUND	ACTUAL FY 2009	FINAL BUDGET FY 2010	ACTUAL FY 2010	ORIGINAL BUDGET FY 2011
--------------------------------------	-------------------	----------------------------	-------------------	-------------------------------

EXPENDITURES

3000 OPERATION OF NONINSTRUCTIONAL SERVICES				
3200 OTHER SERVICES				
100 Salaries	1,364,114	1,384,019		1,241,527
210 Retirement	144,761	149,771		147,659
220 Social Security	104,595	104,821		94,977
240 Insurance (Health/Dental/Life)	117,499	117,047		131,112
200 Other Benefits	1,714	765		
Total Benefits (200)	368,569	372,404	-	373,748
300 Purchased Professional and Technical Services	25,691	24,492		65,000
400 Purchased Property Services	4,566	7,700		35,000
500 Other Purchased Services	14,354	11,109		20,000
600 Supplies	76,855	98,661		132,500
700 Property	25,374	8,674		40,000
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	-	-	-	-
TOTAL OTHER SERVICES (3200)	1,879,523	1,907,059	-	1,907,775
3300 COMMUNITY SERVICES				
100 Salaries	192,435	202,474		64,392
210 Retirement	15,319	15,047		7,020
220 Social Security	14,665	15,310		5,774
240 Insurance (Health/Dental/Life)	13,485	11,879		13,228
200 Other Benefits	145	581		
Total Benefits (200)	43,614	42,817	-	26,022
300 Purchased Professional and Technical Services	515	10,250		130,000
400 Purchased Property Services	7,432	9,328		14,000
500 Other Purchased Services	16,089	15,680		21,250
600 Supplies	113,558	114,838		126,500
700 Property	1,215			8,500
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	-	-	-	-
TOTAL COMMUNITY SERVICES (3300)	374,858	395,387	-	390,664
TOTAL EXPENDITURES, 23 NON K-12 PROGRAMS FUND	2,254,381	2,302,446	-	2,298,439

OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)				
5200 Transfers In from Other Funds				
5210 Transfers Out to Other Funds				
5300 Proceeds From Sale of Capital Assets				
5400 Loan Proceeds				
5500 Capital Lease Proceeds				
5900 Other Financing Sources (Uses) (Add Explanation)	80,523			
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	80,523	-	-	-

ANNUAL FINANCIAL REPORT

7/15/10

13 Iron 23 NON K-12 PROGRAMS FUND	ACTUAL FY 2009	FINAL BUDGET FY 2010	ACTUAL FY 2010	ORIGINAL BUDGET FY 2011
--------------------------------------	-------------------	----------------------------	-------------------	-------------------------------

SUMMARY - 23 NON K-12 PROGRAMS FUND

REVENUES BY SOURCE				
1000 Total Local	1,033,183	981,031	-	1,011,124
3000 Total State	999,811	1,062,450	-	963,755
4000 Total Federal	285,076	245,326	-	183,511
TOTAL REVENUES	2,318,070	2,288,807	-	2,158,390
EXPENDITURES BY OBJECT				
100 Salaries	1,556,549	1,586,493	-	1,305,919
200 Employee Benefits	412,183	415,221	-	399,770
300 Purchased Professional and Technical Services	26,206	34,742	-	195,000
400 Purchased Property Services	11,998	17,028	-	49,000
500 Other Purchased Services	30,443	26,789	-	41,250
600 Supplies	190,413	213,499	-	259,000
700 Property	26,589	8,674	-	48,500
800 Other Objects	-	-	-	-
TOTAL EXPENDITURES	2,254,381	2,302,446	-	2,298,439
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	63,689	(13,639)	-	(140,049)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	80,523	-	-	-
NET CHANGE IN FUND BALANCE	144,212	(13,639)	-	(140,049)
FUND BALANCE - BEGINNING (From Prior Year)	570,736	714,948	701,309	701,309
Adjustment to Beginning Fund Balance (Add Explanation)				
FUND BALANCE - ENDING	714,948	701,309	701,309	561,260

Explanation (5900 and Adjustment to Beginning Fund Balance)				

ANNUAL FINANCIAL REPORT

7/15/10

13 Iron				
31 DEBT SERVICE FUND	ACTUAL	FINAL	ACTUAL	ORIGINAL
	FY 2009	BUDGET	FY 2010	BUDGET
		FY 2010		FY 2011

REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1100 Property Taxes	8,488,099	8,079,152	-	9,042,639
1500 Earnings on Investments	121,243	33,427		
1900 Other Revenues From Local Sources	(6,703)	(30,412)		
TOTAL REVENUES FROM LOCAL SOURCES	8,602,639	8,082,167	-	9,042,639
3000 REVENUES FROM STATE SOURCES				
3650 Capital Outlay Foundation				
TOTAL REVENUES FROM STATE SOURCES	-	-	-	-
TOTAL REVENUES, 31 DEBT SERVICE FUND	8,602,639	8,082,167	-	9,042,639

EXPENDITURES

5000 DEBT SERVICE				
830 Interest	2,502,874	2,761,089		2,440,377
840 Redemption of Principal	5,383,000	7,104,000		7,580,000
845 Debt Issuance Costs on Refunding				50,000
890 Miscellaneous Expenditures	121,708	35,436		
TOTAL EXPENDITURES, 31 DEBT SERVICE FUND	8,007,582	9,900,525	0	10,070,377

OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)				
5120 Premium or Discount on the Issuance of Refunding Bonds				
5130 Issuance of Refunding Bonds				
5140 Payment to Refunded Bonds Escrow				
5200 Transfers in from Other Funds				
5201 Transfers Out to Other Funds				
5900 Other Financing Sources (Uses) (Attach Detail)	(595,057)	1,818,358		1,027,738
6000 OTHER ITEMS				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	(595,057)	1,818,358	-	1,027,738

SUMMARY - 31 DEBT SERVICE FUND

REVENUES BY SOURCE				
1000 Total Local	8,602,639	8,082,167	-	9,042,639
3000 Total State	-	-	-	-
TOTAL REVENUES	8,602,639	8,082,167	-	9,042,639
EXPENDITURES BY OBJECT				
800 Other Objects	8,007,582	9,900,525	-	10,070,377
TOTAL EXPENDITURES	8,007,582	9,900,525	-	10,070,377
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	595,057	(1,818,358)	-	(1,027,738)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	(595,057)	1,818,358	-	1,027,738
NET CHANGE IN FUND BALANCE	-	-	-	-
FUND BALANCE - BEGINNING (From Prior Year)			-	-
Adjustment to Beginning Fund Balance (Add Explanation)				
FUND BALANCE - ENDING	-	-	-	-

Explanation (5900 and Adjustment to Beginning Fund Balance)

ANNUAL FINANCIAL REPORT

7/15/10

13 Iron				
32 CAPITAL PROJECTS FUND	ACTUAL	FINAL	ACTUAL	ORIGINAL
	FY 2009	BUDGET	FY 2010	BUDGET
		FY 2010		FY 2011

REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1100 Property Taxes	3,186,269	3,330,184	0	3,632,569
1500 Earnings on Investments	250,855	103,017		75,000
1900 Other Revenues From Local Sources	68,497	6,621		50,000
TOTAL REVENUES, LOCAL SOURCES	3,505,621	3,439,822	0	3,757,569
3000 REVENUES FROM STATE SOURCES				
3000 Other State Revenues		35,000		
3650 Capital Outlay Foundation	144,448	100,000		
TOTAL REVENUES, STATE SOURCES	144,448	135,000	0	0
4000 REVENUES FROM FEDERAL SOURCES				
4000 Revenues from Federal Sources	266,277	52,388		
TOTAL REVENUES, FEDERAL SOURCES	266,277	52,388	0	0
TOTAL REVENUES, 32 CAPITAL PROJECTS FUND	3,916,346	3,627,210	0	3,757,569

ANNUAL FINANCIAL REPORT

7/15/10

13 Iron				
32 CAPITAL PROJECTS FUND	ACTUAL	FINAL	ACTUAL	ORIGINAL
	FY 2009	BUDGET	FY 2010	BUDGET
		FY 2010		FY 2011

EXPENDITURES

.0002 TAX RATE PROGRAM				
2600 OPERATION AND MAINTENANCE OF FACILITIES				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
Total Benefits	0	0	0	0
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				
600 Supplies				
700 Property				
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	0	0	0	0
TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)	0	0	0	0
10% OF BASIC PROGRAM				
1000 INSTRUCTION (10% of Basic)				
730 Equipment	0	0		
TOTAL INSTRUCTION (1000)	0	0	0	0
2000 SUPPORTING SERVICES (10% of Basic)				
730 Equipment	0	0		
TOTAL SUPPORTING SERVICES (2000)	0	0	0	0
2100 SUPPORTING SERVICES (10% of Basic)				
730 Equipment	0	0		
TOTAL SUPPORTING SERVICES (2000)	0	0	0	0
2200 SUPPORTING SERVICES (10% of Basic)				
730 Equipment	0	0		
TOTAL SUPPORTING SERVICES (2000)	0	0	0	0
2500 SUPPORT SERVICES - CENTRAL (10% of Basic)				
730 Equipment	0	0		
TOTAL EXPENDITURES CENTRAL (2500)	0	0	0	0
2600 OPERATION AND MAINTENANCE OF FACILITIES (10% of Basic)				
730 Equipment	0	0		
TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)	0	0	0	0
2700 STUDENT TRANSPORTATION				
730 Equipment				
732 School Buses				
Total Property (700)	0	0	0	0
TOTAL STUDENT TRANSPORTATION (2700)	0	0	0	0
2900 OTHER SUPPORT SERVICES (10% of Basic)				
730 Equipment	0	0		
TOTAL OTHER SUPPORT (2900)	0	0	0	0

ANNUAL FINANCIAL REPORT

7/15/10

13 Iron					
32 CAPITAL PROJECTS FUND		ACTUAL	FINAL	ACTUAL	ORIGINAL
		FY 2009	BUDGET	FY 2010	BUDGET
			FY 2010		FY 2011
4501 BUILDING ACQUISITION AND CONSTRUCTION (10% of Basic)					
460	Construction and Remodeling				
710	School Sites				
720	Buildings				
731	Machinery				
733	Furniture and Fixtures				
734	Technology Equipment				
735	Non-Bus Vehicles				
739	Other Equipment				
Total Property (700)		0	0	0	0
TOTAL BUILDING ACQUISITION AND CONSTRUCTION - STAFF (4500)		0	0	0	0
5000 DEBT SERVICES (10% of Basic)					
800	Other Objects				
830	Interest				
840	Redemption of Principal				
Total Other Objects (800)		0	0	0	0
TOTAL DEBT SERVICE (5000)		0	0	0	0
TOTAL EXPENDITURES, 10% OF BASIC PROGRAM		0	0	0	0
4502 BUILDING ACQUISITION AND CONSTRUCTION					
100	Salaries	118,947	117,834		119,588
210	Retirement	18,699	18,524		21,311
220	Social Security	8,854	8,690		9,148
240	Insurance (Health/Dental/Life)	38,703	38,374		41,309
200	Other Benefits				
Total Benefits (200)		66,256	65,588	0	71,768
300	Purchased Professional and Technical Services	1,182,688	1,039,298		225,000
400	Purchased Property Services	4,055	3,644		9,000
460	Construction and Remodeling	5,647,815	11,269,864		3,225,000
Total Property (400)		5,651,870	11,273,508	0	3,234,000
500	Other Purchased Services	2,601	16,475		5,000
600	Supplies - New Buildings	238,646	256,904		200,000
641	Textbooks - New Buildings				
644	Library Books-New Libraries				
Total Supplies (600)		238,646	256,904	0	200,000
710	Land and Improvements	475,875	441,604		480,000
720	Buildings				
731	Machinery				
732	School Buses	434,270	417,778		530,000
733	Furniture and Fixtures	34,802	120,032		50,000
734	Technology Equipment	185,402	327,772		200,000
735	Non-Bus Vehicles	70,327	149,730		115,000
739	Other Equipment	326,180	410,680		360,000
Total Property (700)		1,526,856	1,867,596	0	1,735,000
800	Other Objects				
830	Interest				
840	Redemption of Principal				
Total Other Objects (800)		0	0	0	0
TOTAL BUILDING ACQUISITION AND CONSTRUCTION - (4500)		8,787,864	14,637,203	0	5,590,356
TOTAL EXPENDITURES, 32 CAPITAL PROJECTS FUND		8,787,864	14,637,203	0	5,590,356

ANNUAL FINANCIAL REPORT

7/15/10

13 Iron				
32 CAPITAL PROJECTS FUND	ACTUAL	FINAL	ACTUAL	ORIGINAL
	FY 2009	BUDGET	FY 2010	BUDGET
		FY 2010		FY 2011

OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)				
5110 Face Amount of Bonds Issued	10,000,000	10,600,000		5,500,000
5120 Premium or Discount on the Issuance of Bonds	210,495	37,300		25,000
5200 Transfers In from Other Funds				
5201 Transfers Out to Other Funds				(500,000)
5400 Loan Proceeds				
5300 Proceeds From Sale of Capital Assets	240,700	221,303		200,000
5500 Capital Lease Proceeds				
5900 Other Financing Sources (Uses) (Add Explanation)	(5,245,013)	500,000		(3,400,000)
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	5,206,182	11,358,603	-	1,825,000

SUMMARY - 32 CAPITAL PROJECTS FUND

REVENUES BY SOURCE				
1000 Total Local	3,505,621	3,439,822	-	3,757,569
3000 Total State	144,448	135,000	-	-
4000 Total Federal	266,277	52,388	-	-
TOTAL REVENUES	3,916,346	3,627,210	-	3,757,569
EXPENDITURES BY OBJECT				
100 Salaries	118,947	117,834	-	119,588
200 Employee Benefits	66,256	65,588	-	71,768
300 Purchased Professional and Technical Services	1,182,688	1,039,298	-	225,000
400 Purchased Property Services	5,651,870	11,273,508	-	3,234,000
500 Other Purchased Services	2,601	16,475	-	5,000
600 Supplies	238,646	256,904	-	200,000
700 Property	1,526,856	1,867,596	-	1,735,000
800 Other Objects	-	-	-	-
TOTAL EXPENDITURES	8,787,864	14,637,203	-	5,590,356
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(4,871,518)	(11,009,993)	-	(1,832,787)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	5,206,182	11,358,603	-	1,825,000
NET CHANGE IN FUND BALANCE	334,664	348,610	-	(7,787)
FUND BALANCE - BEGINNING (From Prior Year)	262,395	109,903	458,513	458,513
Adjustment to Beginning Fund Balance (Add Explanation)				
FUND BALANCE - ENDING	597,059	458,513	458,513	450,726

Explanation (5900 and Adjustment to Beginning Fund Balance)

ANNUAL FINANCIAL REPORT

7/15/10

13 Iron 49 or 51 FOOD SERVICE FUND	ACTUAL FY 2009	FINAL BUDGET FY 2010	ACTUAL FY 2010	ORIGINAL BUDGET FY 2011
---------------------------------------	-------------------	----------------------------	-------------------	-------------------------------

REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1500 Earnings on Investments				
1610 Sales to Students	718,015	682,346		700,000
1620 Sales to Adults	46,701	36,437		40,000
1690 Other Revenues From Local Sources	141,017	130,813		150,000
1930 Gains (Losses) From Sale of Capital Assets - Enterprise Funds				
TOTAL REVENUES, LOCAL SOURCES	905,733	849,596	0	890,000
3000 REVENUES FROM STATE SOURCES				
3700 Miscellaneous State Revenues				
3770 School Lunch	365,303	335,978		355,000
TOTAL REVENUES, STATE SOURCES	365,303	335,978	0	355,000
4000 REVENUES FROM FEDERAL SOURCES				
4571 Lunch Reimbursement	188,648	203,322		200,000
4572 Lunch Reimbursement (Free and Reduced Meals)	971,922	1,159,087		1,185,000
4573 Special Milk Reimbursement				
4574 Breakfast Reimbursement	284,868	314,701		295,000
4575 Child and Adult Care Food Program				
4578 NET (Nutritional Education and Training Program)				
4579 Other Child Nutrition Program Revenue	21,519			
4970 Donated Commodities	185,578	206,177		200,000
TOTAL REVENUES, FEDERAL SOURCES	1,652,535	1,883,287	0	1,880,000
TOTAL REVENUES, 49 or 51 FOOD SERVICE FUND	2,923,571	3,068,861	0	3,125,000

EXPENSES/EXPENDITURES

3100 FOOD SERVICES				
100 Salaries	955,318	938,463		961,066
210 Retirement	119,711	119,716		142,855
220 Social Security	74,275	71,671		75,307
240 Insurance (Health/Dental/Life)	181,520	181,716		195,865
200 Other Benefits	26,851	23,183		23,340
Total Benefits (200)	402,357	396,286	0	437,367
300 Purchased Professional and Technical Services	11,118	11,032		15,000
400 Purchased Property Services	5,540	16,654		20,000
500 Other Purchased Services	3,178	5,768		10,000
600 Non-Food Supplies	114,550	110,888		210,000
630 Food	1,288,440	1,311,948		1,450,000
Total Supplies (600)	1,402,990	1,422,836	0	1,660,000
700 Property	3,979	40,895		60,000
780 Depreciation - Enterprise Funds				
Total Property (700)	3,979	40,895	0	60,000
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	0	0	0	0
TOTAL EXPENDITURES, 49 or 51 FOOD SERVICE FUND	2,784,480	2,831,934	0	3,163,433

OTHER FINANCING-Governmental Funds

5000 OTHER FINANCING SOURCES (USES)				
5200 Transfers In from Other Funds				
5210 Transfers Out to Other Funds				
5900 Other Financing Sources (Uses) (Add Explanation)	(27,669)			
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	(27,669)	-	-	-

ANNUAL FINANCIAL REPORT

7/15/10

13 Iron 49 or 51 FOOD SERVICE FUND	ACTUAL FY 2009	FINAL BUDGET FY 2010	ACTUAL FY 2010	ORIGINAL BUDGET FY 2011
---	---------------------------------	---	---------------------------------	--

SUMMARY - 49 or 51 FOOD SERVICE FUND

REVENUES BY SOURCE				
1000 Total Local	905,733	849,596	-	890,000
3000 Total State	365,303	335,978	-	355,000
4000 Total Federal	1,652,535	1,883,287	-	1,880,000
TOTAL REVENUES	2,923,571	3,068,861	-	3,125,000
EXPENSES / EXPENDITURES BY OBJECT				
100 Salaries	955,318	938,463	-	961,066
200 Employee Benefits	402,357	396,286	-	437,367
300 Purchased Professional and Technical Services	11,118	11,032	-	15,000
400 Purchased Property Services	5,540	16,654	-	20,000
500 Other Purchased Services	3,178	5,768	-	10,000
600 Supplies	1,402,990	1,422,836	-	1,660,000
700 Property	3,979	40,895	-	60,000
800 Other Objects	-	-	-	-
TOTAL EXPENSES/EXPENDITURES	2,784,480	2,831,934	-	3,163,433
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENSES/EXPENDITURES	139,091	236,927	-	(38,433)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	(27,669)	-	-	-
NET CHANGE IN NET ASSETS / FUND BALANCE	111,422	236,927	-	(38,433)
NET ASSETS / FUND BALANCE - BEGINNING (From Prior Year)	748,613	860,035	1,096,962	1,096,962
Adjustment to Beginning Net Assets/Fund Balance (Add Explanation)				
NET ASSETS / FUND BALANCE - ENDING	860,035	1,096,962	1,096,962	1,058,529

Explanation (5900 and Adjustment to Beginning Fund Balance)

ANNUAL FINANCIAL REPORT

7/15/10

13 Iron				
SUMMARY - ALL FUNDS		ACTUAL FY 2009	FINAL BUDGET FY 2010	ORIGINAL BUDGET FY 2011
REVENUES BY SOURCE				
1000	Total Local	27,319,498	26,664,190	-
3000	Total State	35,486,765	32,749,938	-
4000	Total Federal	9,180,472	9,513,626	-
TOTAL REVENUES		71,986,735	68,927,754	-
EXPENDITURES BY OBJECT				
100	Salaries	34,504,490	33,810,437	-
200	Employee Benefits	14,110,399	14,121,578	-
300	Purchased Professional and Technical Services	3,038,084	2,991,499	-
400	Purchased Property Services	6,072,722	11,737,227	-
500	Other Purchased Services	932,412	875,610	-
600	Supplies	5,642,929	6,028,991	-
700	Property	1,973,268	2,573,635	-
800	Other Objects	8,026,606	9,917,427	-
TOTAL EXPENDITURES		74,300,910	82,056,404	-
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		(2,314,175)	(13,128,650)	-
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		3,419,682	13,398,461	-
NET CHANGE IN FUND BALANCE		1,105,507	269,811	-
FUND BALANCE - BEGINNING (From Prior Year)		4,338,482	4,956,833	5,226,644
Adjustments to Beginning Fund Balance		-	-	-
FUND BALANCE - ENDING		5,443,989	5,226,644	4,999,725

EOF

ANNUAL FINANCIAL REPORT

7/15/10

13 Iron

	2008-2009		2009-2010			2010-2011	
	TAX RATE	ACTUAL REVENUE	TAX RATE	AMOUNT BUDGETED	ACTUAL REVENUE	TAX RATE	AMOUNT ANTICIPATED

Detail Schedule of Property Tax

10 GENERAL FUND							
Basic Program (53A-17a-135)	.001250	4,558,266	.001433	4,887,035		.001495	4,254,631
Voted Leeway (53A-17a-133)	.000502	1,830,609	.000575	1,960,957		.000713	2,029,132
Board Leeway (53A-17a-134) (Class Size Reduction)	.000251	915,305	.000287	978,781		.000356	1,013,143
Board Leeway (53A-17a-151) (Reading Program)	.000112	408,419	.000128	436,529		.000159	452,499
P.L. 81-874 (53A-17a-143)							
Transportation (53A-17a-127)	.000139	506,885	.000159	542,251		.000197	560,644
Tort Liability (63-30-27)	.000009	32,809	.000010	34,101		.000012	34,151
10% of Basic (53A-17a-145) Operating							
Redemptions - Basic Levy		383,901		424,196			577,437
Redemptions - Voted Leeway		154,174		170,211			272,498
Redemptions - Board Leeway		77,087		84,958			136,249
Redemptions - Special Transportation		42,690		47,068			75,567
Redemptions - Tort Liability		2,764		2,959			4,580
Redemptions - Board Levy							
Redemptions - Reading Levy		34,397		37,891			60,682
Redemptions - 10% of Basic							
Vehicle Fees in Lieu of Tax (59-2-405) - Basic		454,826		336,279			355,164
Vehicle Fees in Lieu of Tax Board Leeway		91,330		67,350			46,479
Vehicle Fees in Lieu of Tax - Voted Leeway		182,659		134,934			2,817
Vehicle Fees in Lieu of Tax (59-2-405) - Sp. Trans.		50,577		37,312			167,606
Vehicle Fees in Lieu of Tax (59-2-405) - Tort Liab.		3,274		2,346			83,803
Vehicle Fees in Lieu of Tax - Reading		40,752		29,037			37,324
Vehicle Fees in Lieu of Tax - 10% of Basic							
Judgment Recovery (59-2-1328)		(346)					
Tax Refunds	xxx		xxx			xxx	
TOTAL GENERAL FUND NO. 10	.002263	9,770,378	.002592	10,214,195	0	.002932	10,164,406

23 NON K-12 PROGRAMS FUND							
Recreation (11-2-7)	.000149	543,340	.000171	583,178		.000212	603,332
Vehicle Fees in Lieu of Tax (59-2-405)		54,215		40,128			50,000
Tax Sales and Redemptions & Other	xxx	45,760	xxx	50,620		xxx	81,292
Judgment Recovery (59-2-1328)							
Tax Refunds	xxx	(22)	xxx			xxx	
TOTAL NON K-12 FUND NO. 23	.000149	643,293	.000171	673,926	0	.000212	734,624

31 DEBT SERVICE FUND							
Gen Oblig Debt (11-14-19/53A-17a-145/ 53A-21-103)	.001966	7,169,253	.002050	6,991,242		.002600	7,440,019
Vehicle Fees in Lieu of Tax (59-2-405)		715,352		481,069			610,329
Tax Sales and Redemptions & Other	xxx	603,798	xxx	606,841		xxx	992,291
Judgment Recovery (59-2-1328)							
Tax Refunds	xxx	(304)	xxx			xxx	
TOTAL DEBT SERVICE FUND NO. 31	.001966	8,488,099	.002050	8,079,152	0	.002600	9,042,639

32 CAPITAL PROJECTS FUND							
Capital Outlay Foundation (53A-21-101 thru 105)	.000738	2,691,196	.000845	2,881,754		.001049	2,985,357
10% of Basic (53A-17a-145) Capital							
Voted Capital (53A-16-110)							
Vehicle Fees in Lieu of Tax (59-2-405) Cap Found		268,529		198,294			246,479
Vehicle Fees in Lieu of Tax (59-2-405) 10% Basic							
Tax Sales and Redemptions Cap Foundation	xxx	226,654	xxx	250,136		xxx	400,733
Tax Sales and Redemptions 10% of Basic							
Judgment Recovery (59-2-1328)							
Tax Refunds	xxx	(110)	xxx			xxx	
TOTAL CAPITAL PROJECTS FUND NO. 32	.000738	3,186,269	.000845	3,330,184	0	.001049	3,632,569

TOTAL OF ALL FUNDS							
TOTALS - ALL FUNDS	.005116	22,088,039	.005658	22,297,457	0	.006793	23,574,238